



ARIZONA STATE SENATE
Fifty-Second Legislature, Second Regular Session

AMENDED
FACT SHEET FOR S.B. 1523

truth in taxation; levy increases

Purpose

Requires a community college district governing board (district board) and the governing body of a county, city or town (governing body) to approve, by unanimous roll call, proposed property tax levies in their respective jurisdictions if those levies constitute an increase over the preceding tax year's levies by 15 percent or more.

Background

On or before February 10 of the tax year, the county assessor must transmit and certify to the property tax oversight commission and to a district board and a governing body the total net assessed values that are required to compute the levy limit. If the proposed primary property tax levy, excluding amounts that are attributable to new construction, is greater than the amount levied in the preceding tax year, the district board and governing body are required to meet truth and taxation and notice requirements and hearing requirements. Also, the district board and governing body must consider a motion to levy the increased property taxes by roll call vote.

There is no anticipated fiscal impact to the state General Fund associated with this legislation.

Provisions

1. Requires a district board and a governing body to approve a motion for a proposed levy by a unanimous roll call vote if that levy, exclusive of increased property taxes raised from new construction, constitutes an increase over the preceding tax year's levy by 15 percent or more.
2. Makes technical changes.
3. Becomes effective on the general effective date.

Amendments Adopted by Committee

- Sets 15 percent as the maximum percentage a tax levy may increase from the preceding year before a unanimous roll call vote is required.

Amendments Adopted by Committee of the Whole

- Clarifies that a proposed property tax levy, exclusive of increased property taxes received from new construction, that is in excess of 15 percent or more over the preceding year's must be approved by a unanimous roll call vote of a municipality's governing board.

Senate Action

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Prepared by Senate Research
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